



## TOWN OF ASHBURNHAM

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**OFFICE OF THE TOWNADMINISTRATOR**

### Executive Summary FY16 Budget

Fiscal challenges persist and it is our pursuit to overcome them.

The FY16 proposed budget will be balanced without the requirements to reduce staff, request an override (other than school) or use other one-time funds. Further, I am requesting a small increase in staff of a full and part time position. The FY16 budget as presented represents a .8% increase over FY15.

New challenges arise in funding our current unfunded obligations that consist of Other Post Employment Benefits or OPEB of \$5,830,758, and retirement costs.

The Town's property tax revenue (not including Debt Exclusions) will increase by 2½% plus new growth, or about \$360,000. Local Receipts, which include the excise tax and permit and license fees, etc. will increase by \$59,000. Net State Aid (based on current estimates) will increase by \$25,000.

### **Proposed Highlights for FY16**

#### WAGES

Our employees are the most valuable asset in the organization and maintaining fair wages while trying to maintain services is always a challenge.

FY16 wage increases have been estimated on a general 2% increase for employees covered under programs/contracts that include step increases. Non-union employees receiving a step increase are:

Sylvia Turcotte	Kristin Mathieu
Carla Clifford	Tanya Gaylord
Mary Calandrella	Steve Nims

Other employees without step increase program/contract will receive a 3% raise.

There are four municipal unions three of which have collective bargaining agreements through June 30, 2015. It is anticipated that all settlements will be reached in FY15.

#### AWRSDandMONTYTECH

The School District has submitted a proposed budget that is still a work in progress it does reflect Debt Service going down by \$56,075, no Capital Budget, Stabilization Fund of \$46,950 with no plan to date, and a Transportation increase of \$23,236.

The District talks every year about "2½%, plus new growth" as an indicator of how much new money they should receive from the towns. The Department of Education in determining what the town's contribution level should be is actually a direct result of several variables which include New Growth, Local Receipts, household income, property values as well as others and is called our Municipal Rate Growth Factor or MRGF. The MRGF is the determining factor of how much or little our required local contribution is increased. For FY16 it is 2.97%. Just as a comparison Westminster's is 3.92%. The "Required Net Minimum" based on the Governor's budget decreased by \$8,670 while ch70 funding

based on Ashburnham increased by \$383,480. This is a big improvement and the largest increase in several years. Total net school spending increase is \$452,126.

They are also looking to add a District Resource Officer for the schools from our current personnel. Each community will need to have at least one officer trained in juvenile issues and be available throughout the school year.

#### TREASURER

FY16 is going to see some changes in how we operate. With the retirement of Treasurer Paul Pollastri and Assistant Treasurer Barbara Brown, several functional and personnel changes will be implemented. Mary Ellen Kelly has become the new Assistant Treasurer and for the first time, all payrolls will be outsourced to Harpers Payroll Service. This will streamline the process and take some of the pressure off of that department.

#### LANDUSE

Mary Ellen Kelly has been replaced in the Land Use Department by Heather Ruziak and with the increase of activity in all the departments that make up Land Use (Building, Conservation, Planning Board, ZBA and Board of Health) a part-time position will be added.

#### ASSESSOR

I have put into the FY16 Budget a change in the Assessor's Department. Several years ago RRG was hired to do all our assessing functions and coupled with a part-time position, made up our assessing department. This meant that during vacation, sick time, personal times, the office was not open. RRG submitted a proposal that would increase the budget by approximately \$6,000 but would give the taxpayers more available window time and have the department operate in a seamless fashion.

#### INFORMATION TECHNOLOGY

In FY15 the Town has made a great investment in technology improvements. The Library has now come online and has been networked into the Town's infrastructure. They now have 5 systems that are being monitored and managed as part of our networking system. Guardian Information Technologies, Inc., our IT support, has continued to work at the Public Safety Building to make it the "hub" of our systems. They are also working to incorporate the Public Safety in our phone system. This has put an increase in our support budget.

#### POLICE

Both Ashburnham and Westminster have been working with the School District on adding a Resource Officer for the school district. The position would not be an increase in personnel and the chiefs would set up a schedule but would be shared and rotated between both towns and only be while school is in session. New laws require "juvenile specialist" training which would be done with the officers involved. The cost for each town for training and shift coverage would be \$30,000 and has been added as a separate line item in the budget.

#### DPW

There takes a certain number of employees to make the DPW work. We have historically been subdivided into Highway, Municipal Grounds and Water & Sewer. With a long-term illness and two resignations, we have had to shift things around to make it work and have realized that there is a better combination. We will be moving one employee from Water & Sewer over into the DPW. When water breaks occur (much less now with improvements to the system), employees will be temporarily reassigned.

### LIBRARY

We have a regenerated Library with our new Library Director and with their plans to increase programs and improve operations; they have requested a new full-time position that will be partially paid for out of their Library Trust funds. They have also purchased new computers and added 5 systems to our managed network. The utility cost has been transferred to the "Town Building" line item as well.

### COUNCIL ON AGING

For many years Ashburnham has been searching for an appropriate solution to the activities for our seniors. Westminster is just completing a new COA facility in western Westminster. They have invited us to join with them in a combined senior center. This new center would have enhanced the programming and made the facility accessible 5 days a week with hot meals. The cost was an increase of \$26,000 but far less than any other solution we have to date. As of now the seniors have rejected this change so they will remain in the auditorium of the town hall.

### EMPLOYEE BENEFITS

Our Worcester Regional Retirement unfunded assessment has increased by 5%.

Health Insurance cost increased by 10.8% from January until June and with the Selectmen voting to accept MGL Ch 32b section 21-23 we are looking for plan design changes to help minimize affect. Unfortunately, due to contract constraints with teachers, we will have to put this off for one year.

FY16 will see a change in benefits for our employees funded by Enterprise Funds which will be directly billed so that this line item will be reduced and our revenues will be affected in a dollar for dollar basis.

### INSURANCE

The Town, over the past few years, has had the good fortune to work with MIA insurance company which is a municipal based entity. Their programming and training has afforded us the opportunity to not only receive the most up to date training available, but also earn significant rebates in FY15 of about \$5,000. FY16 will see no increase in our insurance cost and with our 2 year commitment not more than 2½% for FY17.

### CAPITAL PLAN

Our Capital Plan has become one of the shining lights of our ability to keep our capital assets up to date all within the levy limit. In FY12, after a year of transition, the Town of Ashburnham voted to have our school assessment based on the state-mandated assessment plan. This switch from the Regional Agreement meant no decrease in funds for the School District, but brought it consistent with how we fund our vocational school and most other school districts in the state. Over the last four years we have been able to repurpose over \$1,600,000 to fund our Capital Plan appropriations of \$1,800,000. This will again support this year's Capital Plan of \$456,990.

Fire Department call volume continues to be 80% to 20% EMS versus Fire. Fire management has worked hard to recruit additional FF/Paramedics to cover those calls and shifts.

The Capital Plan had originally scheduled to replace the 1995 sander but management has determined that the usefulness of the current sander if repaired will extend the life by several years.

The cruiser replacement program which is based on 100,000 miles has proven to reduce vehicle maintenance and increase the trade-in values of our cruisers. FY16 had originally planned for two vehicles to be replaced, but with mileage management Car #4 is the only vehicle that will hit the 100,000 mile threshold, so the second cruiser has been pushed out to next fiscal year.

The Ford F550 truck is a workhorse for the DPW and this truck will be 10 years old with approximately 60,000 miles.

Road repair and turnout gear are yearly allotments that are made in the Capital Plan.

#### Acknowledgements

The preparation of this budget would not have been possible without the hard work of my assistant Sylvia Turcotte and the cooperation of all department heads, committee chairs, and employees. I am thankful and proud of all our employees. They are dedicated in their working lives and in many cases donate their free time to make Ashburnham a great community to live and work. There are many issues that we face, but each employee gives their all in an effort to provide the highest quality of life for the least amount of money. Finally thanks to the Advisory Board for their role in the budget process. The more eyes and ears that participate in our Government the stronger we become as a community.

If you have any questions please don't hesitate to contact me.

Doug Briggs, Town Administrator

<b>4/6/2015</b>				<b>Change</b>
<b>REVENUE</b>		<b>FY15</b>	<b>FY16</b>	<b>FY 16</b>
Tax Levy		\$ 9,993,807	\$ 10,410,137	\$ 416,330
New Growth		\$ 166,485	\$ 100,000	\$ (66,485)
2 1/2 over ride				
Debt Svc. Override -Municipal		\$ 1,798,851	\$ 1,862,176	\$ 63,325
Debt Svc. Override -School		\$ 359,346	\$ 245,601	\$ (113,745)
Prop 2 1/2 increase		\$ 249,845	\$ 260,253	\$ 10,408
Total Tax Levy		\$ 12,568,334	\$ 12,878,167	\$ 309,833
Local Receipts -		\$ 3,037,612	\$ 2,592,504	\$ (445,108)
Other Revenue		\$ 556,764	\$ 381,849	\$ (174,915)
<b>TOTAL ALL REVENUE</b>		<b>\$ 16,162,710</b>	<b>\$ 15,852,520</b>	<b>\$ (310,189)</b>
			<b>Total</b>	<b>-1.92%</b>
<b>EXPENDITURES</b>		<b>FY15</b>	<b>FY16</b>	<b>Change</b>
Budget		\$ 15,000,071	\$ 14,902,273	\$ (97,798)
State Charges		\$ 49,359	\$ 50,000	\$ 641
Overlay Allow for Abatement		\$ 75,764	\$ 85,000	\$ 9,236
Cherry Offsets		\$ 5,516	\$ 6,000	\$ 484
Snow Ice Deficit Prior Yr		\$ -	\$ -	\$ -
Chapter 90 Funds		\$ 524,891	\$ 349,927	\$ (174,964)
ATM Articles - Capital Comm.		\$ 469,910	\$ 451,990	\$ (17,920)
ATM Article - Capital AWRSD		\$ -	\$ -	\$ -
Waterways Improvement		\$ 3,500	\$ 3,500	\$ -
<b>TOTAL ALL EXPENDITURE</b>		<b>\$ 16,129,011</b>	<b>\$ 15,848,690</b>	<b>\$ (280,321)</b>
			<b>Total</b>	<b>-1.74%</b>
<b>DIFFERENCE Revenue to Expense</b>		<b>\$ 33,699</b>	<b>\$ 3,830</b>	
<b>Town est Evaluation - FY16</b>		<b>\$ 580,000,000</b>		
<b>Increase in FY 16 tax rate per \$100,000</b>		<b>\$ 580,000</b>	<b>\$ 564,108</b>	
<b>Town Evaluation - FY 15</b>		<b>\$ 560,427,319</b>	<b>Increase</b>	
<b>FY 16 est Tax Rate</b>	\$ 580,000	\$ 22.20	<b>-0.34%</b>	
<b>FY15 Tax Rate</b>	\$ 564,108	\$ 22.28	<b>12.36%</b>	
<b>FY14 Tax Rate</b>		\$ 19.83	<b>5.20%</b>	
<b>FY13 Tax Rate</b>		\$ 18.85	<b>9.91%</b>	
<b>FY12 Tax Rate</b>		\$ 17.15	<b>6.19%</b>	
<b>FY11 Tax Rate</b>		\$ 16.15	<b>16.35%</b>	
		\$ 13.88		

4/6/2015

## EXPENSE

Department	FY 15 Budget	FY16 Budget	Increase	Special consideration of Expense Other than the 2% general increase to all employees	Percent Change
<a href="#">Moderator</a>	\$ 100	\$ 100	\$ -		
<a href="#">Board of Selectmen</a>	\$ 6,816	\$ 6,885	\$ 69		1.0%
<a href="#">Town Administrator</a>	\$ 191,615	\$ 182,705	\$ (8,910)	portion of budget to water and sewer	-4.6%
<a href="#">Advisory Board</a>	\$ 50,500	\$ 50,500	\$ -		0.0%
<a href="#">Town Accountant</a>	\$ 72,023	\$ 69,105	\$ (2,918)	portion of budget to water and sewer	-4.1%
<a href="#">Board of Assessors</a>	\$ 101,893	\$ 108,500	\$ 6,607	RRG is expanding their service to cover all operations	6.5%
<a href="#">Treasurer</a>	\$ 105,252	\$ 110,340	\$ 5,088	Harper's payroll company- short term borrowing- added to W&S	4.8%
<a href="#">Tax Collector</a>	\$ 71,222	\$ 65,193	\$ (6,029)	portion of budget to water and sewer	-8.5%
<a href="#">IT Expenses</a>	\$ 183,858	\$ 190,575	\$ 6,717	has expanded to cover Library as well	3.7%
<a href="#">Town Clerk</a>	\$ 57,090	\$ 53,083	\$ (4,007)	no "special" elections	-7.0%
<a href="#">Land Use</a>	\$ 32,402	\$ 41,317	\$ 8,915	Addition of shared part time clerk for Land use, Inspection, Concom, &BOH	27.5%
<a href="#">Town Hall</a>	\$ 42,299	\$ 43,103	\$ 804		1.9%
<a href="#">Town Buildings</a>	\$ 146,758	\$ 155,921	\$ 9,163	Library Utility expenses now in line item- savings in fuel.	6.2%
<a href="#">Non-Departmental</a>	\$ 93,853	\$ 89,168	\$ (4,685)	New copier contract	-5.0%
<a href="#">Police</a>	\$ 1,145,394	\$ 1,204,286	\$ 58,892	Contractual & costs associated with vacation increase	5.1%
<a href="#">Juvenile Resource Officer</a>		\$ 30,000	\$ 30,000	To comply with new law July 2015 to have officer trained in Juvenile issues	
<a href="#">Emergency Dispatch</a>	\$ 263,168	\$ 274,090	\$ 10,922	Contract & Overtime costs	4.2%
<a href="#">Fire</a>	\$ 635,975	\$ 615,274	\$ (20,701)	new chief positional changes	-3.3%
<a href="#">Inspections</a>	\$ 63,045	\$ 89,797	\$ 26,752	wage inc, Add of shared part time clerk for Land use, Inspection, Concom, &BOH	42%
<a href="#">Animal Control</a>	\$ 30,600	\$ 30,600	\$ -		0.0%
<a href="#">Monty Tech</a>	\$ 442,182	\$ 463,668	\$ 21,486	Increase in transportation - \$7,728 per student (60)	5%
<a href="#">AWRSD</a>	\$ 6,577,007	\$ 6,552,760	\$ (24,247)	MGRF 2.9%; Oakmont track paid off - \$6,385/student (1031) with Briggs \$7,612	-0.4%
<a href="#">DPW</a>	\$ 721,220	\$ 719,872	\$ (1,348)	moved one employee from W&S to DPW	-0.2%
<a href="#">Snow &amp; Ice</a>	\$ 200,000	\$ 200,000	\$ -	level funded	0.0%
<a href="#">Board of Health</a>	\$ 18,586	\$ 22,868	\$ 4,282	Addition of shared part time clerk for Land use, Inspection, Concom, &BOH	23.0%
<a href="#">Conservation Commission</a>	\$ 26,837	\$ 31,373	\$ 4,536	Addition of shared part time clerk for Land use, Inspection, Concom, &BOH	16.9%
<a href="#">Council on Aging</a>	\$ 21,529	\$ 24,639	\$ 3,110	Repair and Maint. On town owned van	14.4%
<a href="#">Veterans' Services</a>	\$ 107,821	\$ 77,905	\$ (29,916)	Reduction in participation	-27.7%
<a href="#">Agricultural Commission</a>	\$ 300	\$ 300	\$ -		0.0%
<a href="#">Parks and Recreation</a>	\$ 20,040	\$ 19,900	\$ (140)		-1%
<a href="#">Library</a>	\$ 194,495	\$ 203,449	\$ 8,954	utilities in <b>Town Buildings</b> / 1 additional-40hrs clerk/ new Librarian at higher level	4.6%
<a href="#">Historical Commission</a>	\$ 2,000	\$ 2,000	\$ -		0.0%
<a href="#">Debt Service</a>	\$ 2,031,310	\$ 2,003,241	\$ (28,069)	general reduction of debt payments	-1.4%
<a href="#">Employee Ins. Benefits</a>	\$ 1,342,881	\$ 1,169,756	\$ (173,125)	funds	-12.9%
<b>Total Operating</b>	<b>\$ 15,000,071</b>	<b>\$ 14,902,273</b>	<b>\$ (97,798)</b>		-0.65%
<a href="#">Capital Planning</a>	\$ 469,910	\$ 451,990	\$ (17,920)		-3.8%
Total	\$ 15,469,981	\$ 15,354,263	\$ (115,718)		-0.748%
	<b>FY15</b>	<b>FY 16</b>			
Other Expenses					
Overlay Deficit	\$ -				
Cherry Sheet Offsets	\$ 5,516	\$ 6,000	estimate		
Snow & Ice deficit	\$ -				
State Charges	\$ 49,359	\$ 50,000	estimate		
Overlay Allow for Abatement	\$ 75,764	\$ 85,000			
<b>Total Other Expenses</b>	<b>\$ 130,639</b>	<b>\$ 141,000</b>			
<b>TOTAL</b>	<b>\$ 15,130,710</b>	<b>\$ 15,043,273</b>	<b>\$ (87,437)</b>		-0.6%
Ch 90 Money	\$ 524,891	\$ 349,927	estimate		
Police weapons	\$ -	\$ -			
Capital fund VMS demolition	\$ -	\$ -			
ATM Article 250th celebration					
AWRSD Capital	\$ -	\$ -			
Waterways Improvement	\$ 3,500	\$ 3,500			
Free Cash	\$ -				
Capital Fund	\$ 469,910	\$ 451,990			
Total	\$ 998,301	\$ 805,417	\$ (192,884)		-19.3%
<b>TOTAL EXPENSE</b>	<b>\$ 16,129,011</b>	<b>\$ 15,848,690</b>	<b>\$ (280,321)</b>		-1.74%

4/6/2015

**REVENUE**

		FY15	%	FY16	
		BUDGET	Adj	ESTIMATE	Difference
<b>Acct #</b>	<b>TAXES &amp; EXCISE - 10001</b>				
<b>41100</b>	Personal Property				
<b>41200</b>	Real Estate Taxation	\$ 9,993,807	4.2%	\$ 10,410,137	\$ 416,330
	New Growth -FY10 \$13.88; FY11 \$16.15	\$ 166,485	-39.9%	\$ 100,000	\$ (66,485)
	Debt Svc. Override -School	\$ 359,346	-31.7%	\$ 245,601	\$ (113,745)
	Debt Svc. Override -Municipal	\$ 1,798,851	3.5%	\$ 1,862,176	\$ 63,325
	Prop 2 1/2 increase	\$ 249,845	4.2%	\$ 260,253	\$ 10,408
<b>10001</b>	<b>Total Property Taxes:</b>	<b>\$ 12,568,334</b>	<b>2.5%</b>	<b>\$ 12,878,167</b>	<b>\$ 309,833</b>
	<b>LOCAL RECEIPTS</b>				
	<b>Tax Liens - 10001</b>				
<b>41500</b>	MV Excise	\$ 700,000	7.9%	\$ 755,000	\$ 55,000
<b>41600</b>	Boat Excise	\$ 2,300	0.0%	\$ 2,300	\$ -
<b>41700</b>	Tax Charges	\$ 6,700	0.0%	\$ 6,700	\$ -
<b>41710</b>	Tax Interest	\$ 35,500	0.0%	\$ 35,500	\$ -
<b>41720</b>	MV Tax Interest	\$ 31,000	0.0%	\$ 31,000	\$ -
<b>41730</b>	Tax Lien Interest	\$ 41,000	9.8%	\$ 45,000	\$ 4,000
<b>41760</b>	Int./Chgs. Boat Excise	\$ 1,000	0.0%	\$ 1,000	\$ -
<b>41800</b>	PILOT (Electric Light)	\$ 67,000	0.0%	\$ 67,000	\$ -
<b>44700</b>	Mark/Clear Registry Fees	\$ 5,700	0.0%	\$ 5,700	\$ -
	<b>Total Tax Liens</b>	<b>\$ 890,200.00</b>	<b>6.6%</b>	<b>\$ 949,200</b>	<b>\$ 59,000</b>
	<b>Charges for services - 10002</b>				\$ -
<b>42420</b>	Ambulance	\$ 219,558	4.8%	\$ 230,000	\$ 10,442
<b>42700</b>	Internments	\$ 6,500	-7.7%	\$ 6,000	\$ (500)
	Cushing Police Officer - 3 year commitment	\$ 90,000	0.0%	\$ 90,000	
<b>42720</b>	Foundations	\$ 1,400	0.0%	\$ 1,400	\$ -
<b>43310</b>	Fire Alarm service	\$ 7,500	0.0%	\$ 7,500	\$ -
<b>43600</b>	Building rental fees	\$ 2,000	25.0%	\$ 2,500	\$ 500
	Fairbanks Building	\$ 900	-44.4%	\$ 500	\$ (400)
<b>42730</b>	Cert. of Municipal Liens	\$ 11,000	0.0%	\$ 11,000	\$ -
	<b>Total chgs. For Services</b>	<b>\$ 338,858.00</b>	<b>3.8%</b>	<b>\$ 348,900</b>	<b>\$ 10,042</b>
	<b>Fees - 10003</b>				
<b>42410</b>	Transfer Station receipts - new	\$ 47,000	3.8%	\$ 49,350	\$ 2,350
<b>43200</b>	Fish and Game	\$ 275		\$ 275	\$ -
<b>43210</b>	Animal Control/ Dog	\$ 13,200	6.1%	\$ 14,000	\$ 800
<b>43220</b>	Board of Health	\$ 5,775	3.9%	\$ 6,000	\$ 225
<b>43230</b>	Zoning Board of Appeals	\$ 1,913	-84.3%	\$ 300	\$ (1,613)
<b>43240</b>	Police	\$ 3,680	8.7%	\$ 4,000	\$ 320
<b>43242</b>	Police Adm	\$ 5,000	-10.0%	\$ 4,500	\$ (500)
<b>43250</b>	Planning Board	\$ 1,428	40.1%	\$ 2,000	\$ 572
<b>43260</b>	Board of Assessors	\$ 200		\$ 200	\$ -
<b>43271</b>	Town Clerk Fees- includes substance citation	\$ 4,800	8.3%	\$ 5,200	\$ 400
<b>43280</b>	Library Fees	\$ 1,000			
<b>43290</b>	Cable	\$ 1,092		\$ 1,092	\$ -
<b>43300</b>	Fire	\$ 5,750	4.3%	\$ 6,000	\$ 250
<b>43752</b>	Agricultural Fees - new	\$ 300		\$ 300	\$ -
<b>43896</b>	Weights and Measures	\$ 1,125		\$ 1,125	\$ -
<b>47750</b>	Con Com by law fees	\$ 5,600	33.9%	\$ 7,500	\$ 1,900
	<b>Total Fees</b>	<b>\$ 98,138.00</b>	<b>3.8%</b>	<b>\$ 101,842</b>	<b>\$ 3,704</b>

		4/6/2015				



## TOWN OF ASHBURNHAM

4/6/2015

			FY14	FY15	FY16	FY16
					DEPT	TOWN ADMIN
LINE	DEPARTMENT	LINE ITEM	SPENT	BUDGET	REQUESTED	RECOMMEND
	<a href="#">Moderator</a>					
1	11114 51100	Salaries & Wages	\$ 100	\$ 100	\$ 100	\$ 100
			\$ 100	\$ 100	\$ 100	\$ 100
	<a href="#">Board of Selectmen</a>					
2	11122 51100	Salaries & Wages	\$ 2,400	\$ 3,500	\$ 3,500	\$ 3,500
4	11122 53210	MRPC Assessment	\$ 1,786	\$ 1,831	\$ 1,900	\$ 1,900
5	11122 54010	Memorial Day	\$ 446	\$ 485	\$ 485	\$ 485
7	11122 57100	Prof Devel & Travel	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
			\$ 4,632	\$ 6,816	\$ 6,885	\$ 6,885
	<a href="#">Town Administrator</a>					
8	11123 51100	Salaries & Wages	\$ 182,376	\$ 189,193	\$ 196,035	\$ 181,265
10	11123 53000	Prof & Tech Services	\$ 40	\$ 232	\$ 240	\$ 240
13	11123 57100	Prof Devel & Travel	\$ 1,900	\$ 2,190	\$ 2,200	\$ 1,200
			\$ 184,316	\$ 191,615	\$ 198,475	\$ 182,705
	<a href="#">Advisory Board</a>					
14	11131 57100	Prof Devel & Travel	\$ 200	\$ 500	\$ 500	\$ 500
14a		Reserve Fund	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
			\$ 200	\$ 50,500	\$ 50,500	\$ 50,500
	<a href="#">Town Accountant</a>					
16	11135 51100	Salaries & Wages	\$ 46,404	\$ 49,623	\$ 54,030	\$ 45,705
18	11135 53000	Prof & Tech Services	\$ 17,500	\$ 19,000	\$ 20,000	\$ 20,000
19	11135 54200	Supplies	\$ 861	\$ 1,400	\$ 1,400	\$ 1,400
20	11135 57100	Prof Devel & Travel	\$ 2,226	\$ 2,000	\$ 2,000	\$ 2,000
			\$ 66,991	\$ 72,023	\$ 77,430	\$ 69,105
	<a href="#">Board of Assessors</a>					
21	11141 51100	Salaries & Wages	\$ 19,505	\$ 20,118	\$ 21,210	\$ -
22	11141 53000	Prof & Tech Services	\$ 80,730	\$ 80,950	\$ 82,850	\$ 108,050
24	11141 54200	Supplies	\$ -	\$ 50	\$ 75	\$ 75
25	11141 57100	Prof Devel & Travel	\$ 204	\$ 775	\$ 775	\$ 375
			\$ 100,439	\$ 101,893	\$ 104,910	\$ 108,500
	<a href="#">Treasurer</a>					
26	11145 51100	Salaries & Wages	\$ 81,617	\$ 83,652	\$ 82,726	\$ 69,740
28	11145 52400	Repairs & Maintenance	\$ -	\$ 100	\$ 100	\$ 100
29	11145 53000	Prof & Tech Services	\$ 16,457	\$ 19,000	\$ 19,000	\$ 38,000
30	11145 54200	Supplies	\$ 894	\$ 1,500	\$ 1,500	\$ 1,500
31	11145 57100	Prof Devel & Travel	\$ 434	\$ 1,000	\$ 1,000	\$ 1,000
			\$ 99,403	\$ 105,252	\$ 104,326	\$ 110,340
	<a href="#">Tax Collector</a>					
26a	11146 51100	Salaries & Wages	\$ 55,862	\$ 57,419	\$ 60,593	\$ 51,398
28a	11146 52400	Repairs & Maintenance	\$ -	\$ 28	\$ 20	\$ 20
29a	11146 53000	Prof & Tech Services	\$ 2,319	\$ 2,950	\$ 2,950	\$ 2,950
30a	11146 54200	Supplies	\$ 9,278	\$ 10,600	\$ 10,600	\$ 10,600
31a	11146 57100	Prof Devel & Travel	\$ 185	\$ 225	\$ 225	\$ 225
			\$ 67,644	\$ 71,222	\$ 74,388	\$ 65,193
	<a href="#">IT Expense</a>					
53h	11155 52430	Guardian	\$ 75,670	\$ 91,896	\$ 98,108	\$ 98,108
53i	11155 52440	Munis	\$ 30,592	\$ 30,592	\$ 30,357	\$ 30,357
53j	11155 52450	Vision	\$ 5,050	\$ 5,200	\$ 5,350	\$ 5,350
53k	11155 52460	PSB - IT	\$ 33,365	\$ 39,910	\$ 40,500	\$ 40,500
53l	11155 52470	Virtual Town Hall	\$ 3,000	\$ 3,300	\$ 3,300	\$ 3,300
53m	11155 52480	Phone	\$ 13,193	\$ 12,960	\$ 12,960	\$ 12,960
			\$ 160,871	\$ 183,858	\$ 190,575	\$ 190,575
	<a href="#">Town Clerk</a>					
33	11161 51100	Salaries & Wages	\$ 41,981	\$ 43,170	\$ 44,013	\$ 44,013
34	11161 52400	Repairs & Maintenance	\$ 400	\$ 400	\$ 400	\$ 400
35	11161 53000	Prof & Tech Services	\$ 125	\$ 125	\$ 125	\$ 125
36	11161 53010	Election & Registration	\$ 3,743	\$ 11,945	\$ 7,045	\$ 7,045
38	11161 54200	Supplies	\$ 153	\$ 250	\$ 250	\$ 250
39	11161 54210	Dog License Program	\$ 801	\$ 800	\$ 800	\$ 800
40	11161 57100	Prof Devel & Travel	\$ 400	\$ 400	\$ 450	\$ 450
			\$ 47,603	\$ 57,090	\$ 53,083	\$ 53,083
	<a href="#">Land Use</a>					
41	11179 51100	Salaries & Wages	\$ 25,178	\$ 30,082	\$ 32,855	\$ 38,997
42	11179 53000	Prof & Tech Services	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
44	11179 54200	Supplies	\$ 886	\$ 1,200	\$ 1,200	\$ 1,200
45	11179 57100	Prof Devel & Travel	\$ 60	\$ 120	\$ 120	\$ 120
			\$ 27,123	\$ 32,402	\$ 35,175	\$ 41,317

TOWN OF ASHBURNHAM						
	4/6/2015		FY14	FY15	FY16	FY16
LINE	DEPARTMENT	LINE ITEM	SPENT	BUDGET	DEPT REQUESTED	TOWN ADMIN RECOMMEND
	<a href="#">Animal Control</a>					
108	12292 53000	Prof & Tech Services	\$ 30,000	\$ 30,600	\$ 30,600	\$ 30,600
			\$ 30,000	\$ 30,600	\$ 30,600	\$ 30,600
115	<a href="#">Monty Tech</a>					
		Contribution	\$ 444,495	\$ 442,182	\$ 463,668	\$ 463,668
			\$ 444,495	\$ 442,182	\$ 463,668	\$ 463,668
	<a href="#">Ash-West Reg School District</a>					
116	13302 53201	Net minimum contribution	\$ 4,329,704	\$ 4,668,297	\$ 4,659,627	\$ 4,659,627
		contibution over net min	\$ 1,021,452	\$ 1,074,242	\$ 1,090,737	\$ 1,090,737
		additional support				\$ -
117	13302 53203	Community Service	\$ 3,670	\$ 3,699	\$ 3,756	\$ 3,756
118	13302 53204	Transportation	\$ 526,572	\$ 477,125	\$ 500,361	\$ 500,361
119	13302 53206	Debt Assessment	\$ 284,296	\$ 307,404	\$ 251,329	\$ 251,329
119a		Stabilization Fund	\$ 45,880	\$ 46,240	\$ 46,950	\$ 46,950
			\$ 6,211,574	\$ 6,577,007	\$ 6,552,760	\$ 6,552,760
	<a href="#">DPW</a>					
121	14420 51100	Salaries & Wages	\$ 389,117	\$ 428,267	\$ 433,537	\$ 433,537
122	14420 51300	Wages - Overtime	\$ 17,406	\$ 25,950	\$ 22,000	\$ 22,000
123	14420 52100	Energy & Utilities	\$ 13,502	\$ 13,300	\$ 13,300	\$ 13,300
124	14420 52400	Repairs & Maintenance	\$ 138,311	\$ 133,780	\$ 134,000	\$ 134,000
125	14420 53000	Prof & Tech Services	\$ 18,967	\$ 1,340	\$ 1,340	\$ 1,340
126	14420 53400	Communications	\$ 6,660	\$ 5,160	\$ 5,300	\$ 5,300
127	14420 54200	Supplies	\$ 6,596	\$ 9,000	\$ 10,800	\$ 10,800
128	14420 52422	Transfer Station	\$ 68,595	\$ 64,120	\$ 64,120	\$ 64,120
129	14420 54800	Vehicle Supplies	\$ 29,934	\$ 39,563	\$ 34,475	\$ 34,475
130	14420 57100	Prof Devel & Travel	\$ 1,650	\$ 740	\$ 1,000	\$ 1,000
			\$ 690,738	\$ 721,220	\$ 719,872	\$ 719,872
	<a href="#">Snow &amp; Ice</a>					
130a	14423 54000		\$ 304,074	\$ 200,000	\$ 220,000	\$ 200,000
			\$ 304,074	\$ 200,000	\$ 220,000	\$ 200,000
	<a href="#">Board of Health</a>					
147	15510 51100	Salaries & Wages	\$ -	\$ -	\$ -	\$ 4,047
148	15510 53000	Prof & Tech Services	\$ 18,000	\$ 18,486	\$ 18,721	\$ 18,721
149	15510 57100	Prof Devel & Travel	\$ -	\$ 100	\$ 100	\$ 100
			\$ 18,000	\$ 18,586	\$ 18,821	\$ 22,868
	<a href="#">Conservation Commission</a>					
149a	11178 51100	Salaries & Wages	\$ 22,381	\$ 24,587	\$ 21,824	\$ 29,058
149b	11178 53000	Prof & Tech Services	\$ -	\$ 400	\$ 400	\$ 400
149c	11178 54200	Supplies	\$ 30	\$ 350	\$ 350	\$ 350
149d	11178 57100	Prof Devel & Travel	\$ 577	\$ 1,500	\$ 1,565	\$ 1,565
			\$ 22,987	\$ 26,837	\$ 24,139	\$ 31,373
	<a href="#">Council on Aging</a>					
150	15541 51100	Salaries & Wages	\$ 8,641	\$ 16,944	\$ 17,289	\$ 17,289
151	15541 52400	Repairs & Maintenance	\$ 2,278			\$ 2,500
153	15541 53400	Communications	\$ 924	\$ 925	\$ 925	\$ 1,100
154	15541 54200	Supplies	\$ 191	\$ 450	\$ 500	\$ 500
156	15541 57100	Prof Devel & Travel	\$ 3,870	\$ 3,150	\$ 3,150	\$ 3,150
156b	15541 57190	Programs	\$ 625	\$ 60	\$ 100	\$ 100
			\$ 16,529	\$ 21,529	\$ 21,964	\$ 24,639
	<a href="#">Veterans' Services</a>					
157	15543 51100	Salaries & Wages	\$ 2,705	\$ 2,786	\$ 2,786	\$ 2,870
159	15543 57100	Prof Devel & Travel	\$ 35	\$ 35	\$ 35	\$ 35
160	15543 57700	Veterans Benefits	\$ 102,117	\$ 105,000	\$ 100,000	\$ 75,000
			\$ 104,857	\$ 107,821	\$ 102,821	\$ 77,905
	<a href="#">Library</a>					
161	16610 51100	Salaries & Wages	\$ 112,339	\$ 111,675	\$ 136,426	\$ 139,283
162	16610 51200	Wages - Temporary	\$ 3,500	\$ 3,500	\$ 2,300	\$ 2,300
163	16610 52100	Energy & Utilities	\$ 21,625	\$ 21,625	\$ -	to Town Bldg.
164	16610 52400	Repairs & Maintenance	\$ 12,420	\$ 13,360	\$ 12,403	\$ 12,403
165	16610 53000	Prof & Tech Services			\$ 6,159	\$ 6,159
166	16610 53400	Communications	\$ 812	\$ 1,835	\$ 725	\$ 725
167	16610 54200	Supplies	\$ 2,045	\$ 4,500	\$ 3,750	\$ 3,750
169	16610 55800	Books	\$ 36,343	\$ 37,000	\$ 37,829	\$ 37,829
170	16610 57100	Prof Devel & Travel	\$ 205	\$ 1,000	\$ 1,000	\$ 1,000
			\$ 189,289	\$ 194,495	\$ 200,592	\$ 203,449
160a	<a href="#">Agricultural Commission</a>	Supplies	\$ -	\$ 300	\$ 300	\$ 300
			\$ -	\$ 300	\$ 300	\$ 300

TOWN OF ASHBURNHAM							
	4/6/2015		FY14	FY15	FY16	FY16	
LINE	DEPARTMENT	LINE ITEM	SPENT	BUDGET	DEPT REQUESTED	TOWN ADMIN RECOMMEND	
		<u>Parks &amp; Recreation Committee</u>					
160b	16630 52100	Energy & Utilities	\$ 490	\$ 1,535	\$ 1,750	\$ 1,750	
160c	16630 52400	Repairs & Maintenance	\$ 742	\$ 13,015	\$ 12,700	\$ 12,700	
160e	16630 54200	Supplies	\$ 3,482	\$ 1,350	\$ 1,350	\$ 1,350	
160f	16630 54300	Minor Equipment	\$ 1,092	\$ 420	\$ -	\$ -	
160g	16630 57190	Programs	\$ 2,618	\$ 3,720	\$ 4,100	\$ 4,100	
			\$ 8,424	\$ 20,040	\$ 19,900	\$ 19,900	
		<u>Historical Commission</u>					
172	16691 53400	Communications	\$ -	\$ 25	\$ 25	\$ 25	
173	16691 54200	Supplies	\$ 1,800	\$ 1,950	\$ 1,950	\$ 1,950	
174	16691 57100	Prof Devel & Travel	\$ -	\$ 25	\$ 25	\$ 25	
			\$ 1,800	\$ 2,000	\$ 2,000	\$ 2,000	
		<u>Debt Service</u>					
175	17710 59100	Debt Exclusion Principal & Interest	\$ 746,978	\$ 1,935,919	\$ 1,909,995	\$ 1,909,995	
178	17710 59165	Non-Excluded Principal & Interest	\$ 57,681	\$ 69,518	\$ 67,549	\$ 67,549	
181	17710 59176	Title V Septic Repair Loan	\$ 25,873	\$ 25,873	\$ 25,697	\$ 25,697	
			\$ 830,531	\$ 2,031,310	\$ 2,003,241	\$ 2,003,241	
		<u>Employee Insurance Benefits</u>					
182	19914 51720	Health Insurance	\$ 478,075	\$ 567,414	\$ 641,232	\$ 535,061	
183	19914 51730	Life Insurance	\$ 1,013	\$ 1,000	\$ 1,000	\$ 1,000	
184	19914 51750	Medicare	\$ 50,050	\$ 52,400	\$ 56,000	\$ 44,800	
186	19914 51780	Worc. County Retirement	\$ 506,244	\$ 549,867	\$ 517,000	\$ 447,656	
187	19914 51790	Insurance Premiums	\$ 129,638	\$ 152,200	\$ 121,239	\$ 121,239	
188	19914 51800	Unemployment Benefits	\$ 5,757	\$ 20,000	\$ 20,000	\$ 20,000	
			\$ 1,170,775	\$ 1,342,881	\$ 1,356,471	\$ 1,169,756	
		<u>Capital Planning Allocation</u>					
250		Capital Items	\$ -	\$ 469,910	\$ 451,990	\$ 451,990	
			\$ -	\$ 469,910	\$ 451,990	\$ 451,990	
	TOTAL		\$ 13,045,287	\$ 15,000,071	\$ 15,197,130	\$ 14,902,273	